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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11

Case No. 05-44481 (RDD)

Debtors.

(Jointly Administered)

EXHIBIT D-28
ASSET DISPOSITIONS (REAL PROPERTY)
63.8 HOURS

Bill Date: 12/30/05 Bill Number: 1091378

Delphi Corporation (DIP) Assets Dispositions (Real Property)

| NAME | DATE | HOURS | DESCRIPTION |
|-----------|----------|-------|---|
| WEXLER MP | 10/18/05 | 0.50 | REVIEW QUESTIONS RAISED BY J. JAFFURS RE JLL AGREEMENT AND OTHER ISSUES AND SCHEDULE FOR PROPOSED MEETING (0.3); REVIEW QUESTIONS ON OPUS WEST AGREEMENT (0.2). |
| WEXLER MP | 10/25/05 | 0.80 | REVIEW SPECIFICS OF OPUS WEST TRANSACTION TO SELL CERTAIN PLANTS AND ISSUES IN CONNECTION THEREWITH (0.8). |
| WEXLER MP | 10/27/05 | 0.60 | REVIEW SPECIFIC PROPERTY SALES PROPOSED BY COMPANY AND DETAILS THEREOF (0.6). |
| WEXLER MP | 11/01/05 | 2.20 | TELECONFERENCE WITH J. JAFFURS, J. BEAUDOEN, SOKOL AND K. JONES RE SALE OF OPUS WEST PROPERTY AND OPTIONS FOR SAME AND RELATED REAL ESTATE QUESTIONS (1.4); RESPOND TO INQUIRIES RE POTENTIAL SALES OF DELPHI PROPERTIES (0.4); REVIEW DE MINIMUS SALE ORDER AND DISCUSS WITH J. BEAUDOEN AND J. JAFFURS (0.4). |
| WEXLER MP | 11/02/05 | 0.30 | RESPOND TO ISSUES RAISED BY ATTORNEY FOR OPUS WEST RE SALE OF ANAHEIM PLANT (0.3). |
| WEXLER MP | 11/07/05 | 0.60 | FOLLOW UP ON QUESTIONS FROM OPUS WEST ATTORNEY ON SALE OF ANAHEIM PLANT (0.3) AND DISCUSS ON TELECONFERENCES WITH J. JAFFURS AND J. BEAUDOEN (0.3). |
| WEXLER MP | 11/14/05 | 0.20 | FOLLOW UP ON REQUIREMENTS FOR FILING OF NOTICE OF DE MINIMUS SALE OF FOLEY PROPERTY (0.2). |
| WEXLER MP | 11/15/05 | 2.20 | PARTICIPATE IN REAL ESTATE WORKING GROUP MEETING TO DISCUSS REAL ESTATE DISPOSITION STRATEGY, INCLUDING STRATEGY FOR SALES OF CERTAIN PLANTS, BURTON MICHIGAN, CLINTON MISSISSIPPI AND DAYTON OHIO PROPERTIES AND DONATIONS OF PROPERTIES IN MICHIGAN AND INDIANA (2.2). |
| WEXLER MP | 11/16/05 | 1.90 | REVIEW ISSUES AND STRATEGY FOR DEALING WITH OPUS WEST AGREEMENT TO ACQUIRE ANAHEIM AND OLATHE (0.8) AND REVIEW CORRESPONDENCE FROM ATTORNEY FOR PURCHASER (0.2); REVIEW COMPARISON OF BANKRUPTCY BREAK UP FEES IN CONNECTION WITH POSSIBLE MOTION TO APPROVE STANDARD BIDDING PROCEDURES (0.9). |

| WEXLER MP | 11/17/05 | 1.40 | TELECONFERENCES WITH C. COMERFORD RE SALE OF BURTON MICHIGAN PROPERTY AND REQUISITE CHANGES TO PURCHASE AGREEMENT (0.4); FOLLOW UP ON STATUS OF SALE OF FOLEY ALABAMA PROPERTY AND NOTICE REQUIREMENTS AND DISCUSS WITH C. COMERFORD (0.2); REVIEW ISSUES RAISED BY OPUS WEST ATTORNEY RE THE SALE OF ANAHEIM PROPERTY AND FOLLOW UP WITH J. BEAUDOEN AND J. JAFFURS ON SAME (0.8). |
|---------------|----------|-------|---|
| WEXLER MP | 11/18/05 | 0.30 | REVIEW APPROPRIATE PROCEDURES FOR SALE OF ANAHEIM AND OLATHE TO OPUS WEST (0.3). |
| WEXLER MP | 11/21/05 | 0.20 | REVIEW ISSUES IN CONNECTION WITH SALE OF ANAHEIM AND OLATHE PROPERTIES TO OPUS WEST (0.2). |
| WEXLER MP | 11/22/05 | 1.50 | REVIEW WITH K. BERLIN ISSUES RE ENVIRONMENTAL CLEAN-UP PRIOR TO SALES OF PROPERTIES (0.2); REVIEW STRATEGY FOR DEALING WITH OPUS WEST ON THE SALE OF ANNAHEIM AND OLATHE (0.5) AND FOLLOW UP J. JAFFURS AND J. BEAUDOEN RE SAME (0.4); REVIEW AND COMMENT ON BROKER'S AFFIDAVIT FOR FOLEY, ALABAMA SALE (0.4). |
| WEXLER MP | 11/23/05 | 1.20 | TELECONFERENCE WITH M. ANDREW RE OPUS WEST PURCHASE OF ANNAHEIM AND OLATHE PROPERTIES (0.4) AND FOLLOW UP WITH J. JAFFURS RE SAME (0.3); REVIEW ISSUES RAISED BY EQUIS ON BROKER AFFIDAVIT FOR FOLEY ALABAMA SALE (0.3); FOLLOW UP ON OPEN ISSUES IN CONNECTION WITH SALE OF BURTON PROPERTY (0.2). |
| WEXLER MP | 11/29/05 | 0.80 | REVIEW FOLEY NOTICE OF SALE AND SERVICE PROCEDURES (0.8). |
| | | 14.70 | |
| Total Partner | | 14.70 | |
| DANZ CE | 10/18/05 | 0.40 | ATTENTION TO LOGISTICS OF REAL ESTATE STRATEGY MEETING (0.4). |
| DANZ CE | 10/19/05 | 0.50 | CONTINUED ATTENTION TO THE OPUS WEST TRANSACTION (0.5). |
| DANZ CE | 10/26/05 | 2.00 | DISPOSITIONS AND OTHER COMPANY WORK (2.0). |
| DANZ CE | 10/28/05 | 2.30 | TELECONFERENCE WITH C. COMERFORD AND J. BEAUDEON RE CURRENT REAL ESTATE DEALS AND RELATED FOLLOWUP AND REVIEW OF REAL ESTATE CONTRACTS - INCLUDING FOLEY (1.9); REVIEW OF POTENTIAL REAL ESTATE MOTIONS (0.4). |

| DANZ | CE | 10/31/05 | 0.20 | STRATEGY MEETING TO DISCUSS OUTSTANDING REAL ESTATE ISSUES, JLL CONTRACT (0.2). |
|------|----|----------|------|--|
| DANZ | CE | 11/01/05 | 2.10 | TELECONFERENCE WITH J. JAFFERS, K. JONES, J. BEAUDOEN AND D. SOLKO RE OPUS WEST CONTRACT AND RELATED FOLLOWUP (1.8); REVIEW OF DOCKET (0.3). |
| DANZ | CE | 11/02/05 | 1.80 | TELECONFERENCE WITH M. ANDREW RE OPUS WEST AND THE ASSET PURCHASE AGREEMENT AND UNDERLYING TRANSACTION POST FILING AND RELATED FOLLOWUP WITH THE COMPANY AND REVIEW OF THE PURCHASE AGREEMENT AMENDMENTS (1.4); REVIEW OF RECENT SUMMARY INTERNAL MEMOS FROM J. BEAUDOEN (0.4). |
| DANZ | CE | 11/07/05 | 0.50 | TELECONFERENCE WITH M. ANDREWS AND RELATED FOLLOWUP RE OPUS WEST (0.5). |
| DANZ | CE | 11/14/05 | 1.30 | REVIEW OF THE DE MINIMIS ASSET SALE ORDER, REVIEW OF FORM NOTICES OF ASSET SALE AND DRAFTED FORM (1.3). |
| DANZ | CE | 11/15/05 | 2.20 | PARTICIPATED IN REAL ESTATE STRATEGY MEETING IN TROY, MICHIGAN WITH J. JAFFURS, J. BEAUDOEN, C. COMERFORD, K. JONS, AND D. BICKNELL FROM DELPHI AND PARTICIPATED IN DISCUSSION OF LAND SALES TRANSACTIONS AND PROCESS FOR ALL MARKETED PROPERTY AND CURRENT WORK ON BURTON, MI AND FOLEY, AL TRANSACTIONS, LAND DONATIONS (2.2). |
| DANZ | CE | 11/16/05 | 1.90 | REVISED FORM PURCHASE AGREEMENT FOR FUTURE DISPOSITIONS (0.9), REVIEW OF BREAKUP AGREEMENT PRECEDENT (0.3), COMMUNICATION WITH M. ANDERSON AND RELATED FOLLOWUP ON THE OPUS WEST DEAL (0.7). |
| DANZ | CE | 11/21/05 | 3.50 | REVIEW OF THE BURTON, MICHIGAN PURCHASE AGREEMENT AND DRAFTED NOTICE OF SALE OF ASSETS (1.0); COMMUNICATION WITH M. ANDREWS RE OPUS WEST TRANSACTION AND RELATED FOLLOWUP (0.8); ATTENTION TO REVIEW OF THE BURTON TITLE POLICY FOR LIEN HOLDERS AND COMMUNICATION WITH C. COMERFORD RE THE SAME (0.5); TELECONFERENCE WITH J. BEAUDOEN RE OPUS WEST (0.4); PREPARATION OF BACKGROUND FOR MEMO ON SALE ISSUES (0.8). |
| DANZ | CE | 11/22/05 | 1.80 | ATTENTION TO DEVELOPING STRATEGY RE OPUS WEST SALE AND REVIEW OF CURRENT PURCHASE AGREEMENT (1.8). |

| DANZ CE | 11/29/05 | 2.30 | REVISED CHANGES TO THE FOLEY NOTICE AND FINAL SIGNOFF (0.7); PREPARED FOLEY NOTICE FOR SERVICE AND SUPERVISED SERVICE (1.2), COMMUNICATION TO J. JAFFERS, J. BEAUDOEN AND C. COMERFORD RE STATUS OF HEARING (0.4). |
|-----------------|----------|-------|---|
| DANZ CE | 11/30/05 | 1.50 | FOLLOWUP ON FILING CERTIFICATES OF SERVICE FOR THE FOLEY NOTICE AND RELATED FOLLOWUP WITH E. GERSHBEIN RE PROOF OF FILING AND POSTING TO THE KCC WEBSITE (0.7), COMMUNICATION WITH J. GUGLIELMO RE THE BUSINESS CASE FOR THE FOLEY SALE AND RELATED FOLLOWUP (0.5), COMMUNICATION WITH J. BEAUDOEN RE THE SAME (0.3). |
| | | 24.30 | |
| Total Associate | | 24.30 | |
| TOTAL TIME | | 39.00 | |

Bill Date: 01/31/06 Bill Number: 1092991

Delphi Corporation (DIP)
Assets Dispositions (Real Property)

| NAME | DATE | HOURS | DESCRIPTION |
|---------------|----------|-------|---|
| WEXLER MP | 12/01/05 | 0.40 | REVIEW CORRESPONDENCE FROM ATTORNEY FOR OPUS WEST RE ANNAHEIM AND OLATHE PROPERTIES (0.2) AND FOLLOW UP CORRESPONDENCE TO CLIENT RE SAME (0.2). |
| WEXLER MP | 12/02/05 | 0.80 | REVIEW REQUEST OF COMMITTEE FINANCIAL ADVISOR RE DE MINIMUS SALES OF BURTON AND CLINTON PROPERTIES AND CORRESPONDENCE FROM CLIENT AND JLL RE RESPONSE THERETO (0.6); REVIEW INFORMATION TO BE PROVIDED TO BOARD AND COMMITTEE RE FOLEY DE MINIMUS SALE (0.2). |
| WEXLER MP | 12/05/05 | 1.30 | FOLLOW UP ON REQUESTS OF CREDITORS' COMMITTEE FINANCIAL ADVISORS CONCERNING VALUATION OF BURTON MICHIGAN PROPERTY AND CORRESPONDENCE WITH COMPANY AND JLL RE SAME (0.6); TELECONFERENCES WITH C. COMERFORD, J. BEAUDOEN AND K. JONES RE STRATEGY FOR RESPONDING TO OPUS WEST TO TERMINATE/REJECT CONTRACT AND RETURN EARNEST MONEY (0.4) AND FOLLOW UP ON SAME (0.3). |
| WEXLER MP | 12/06/05 | 0.40 | REVIEW REQUEST OF TITLE COMPANY FOR COMFORT LETTER ON FOLEY ALABAMA SALE AND STRATEGY FOR DEALING WITH SAME (0.4). |
| WEXLER MP | 12/07/05 | 0.90 | TELECONFERENCES WITH C. COMERFORD RE SALE/CLOSING OF FOLEY ALABAMA PROPERTY AND FOLLOW UP ON SAME (0.3); COMMENT ON SLIDE FOR CREDITORS' COMMITTEE RE PROPERTY SALES TO DATE (0.2); REVIEW REQUEST OF TITLE COMPANY RE OBJECTION NOTICES ON FOLEY AND STRATEGY FOR RESPONDING TO SAME (0.4). |
| WEXLER MP | 12/08/05 | 0.70 | REVIEW ISSUES RE OPUS WEST AGREEMENT TO BUY ANNAHEIM AND OLATHE AND ABILITY TO ENFORCE CONTRACT (0.4); FOLLOW UP TELECONFERENCES WITH J. BEAUDOEN RE SAME (0.3). |
| | | 4.50 | |
| Total Partner | | 4.50 | |

| DANZ CE | 12/01/05 | 1.40 | COMMUNICATION WITH R. FELETEMEYER RE PROPOSED DISPOSITIONS AND THE FOLEY, ALABAMA TRANSACTION AND RELATED FOLLOW REVIEW OF MATERIALS RE TRANSACTION (0.6); COORDINATED OBTAINING CERTIFIED COPIES OF COURT ORDER FOR UPCOMING CLOSINGS (0.4); REVIEW OF COMMUNICATION FROM M. ANDREWS (0.4). |
|-----------------|----------|-------|--|
| DANZ CE | 12/02/05 | 1.80 | CONTINUED COMMUNICATIONS WITH CONSULTANTS AT FTI RE UPCOMING DISPOSITIONS AND COORDINATION WITH THE COMPANY (0.6); FOLLOW UP ON THE OPUS WEST TERMINATION - REJECTION ISSUE (0.5); DRAFTED COMMITTEE PRESENTATION MATERIALS RE DISPOSITIONS (0.7). |
| DANZ CE | 12/05/05 | 0.60 | DISCUSSION WITH COMPANY'S FINANCIAL CONSULTANTS RE PROPOSED SALE OF ASSETS IN BURTON/FLINT, MICHIGAN (0.6). |
| DANZ CE | 12/06/05 | 1.00 | EVALUATE FOLEY CLOSING ISSUES (1.0). |
| DANZ CE | 12/07/05 | 1.20 | REVIEW FOLEY, AL CLOSING AND COMMUNICATIONS WITH THE TITLE COMPANY RE THE DEBTOR'S AUTHORITY ISSUES (1.2). |
| DANZ CE | 12/08/05 | 1.30 | REVIEW OF THE OPUS WEST CONTRACTS AND RELATED FOLLOW UP (1.3). |
| DANZ CE | 12/15/05 | 0.60 | PARTICIPATION IN REAL ESTATE CONFERENCE CALL DISCUSSING OF THE STATUS OF CURRENT ASSET DISPOSITIONS AND REVIEW OF THE BURTON, MI NOTICE IN FOLLOW UP (0.6). |
| DANZ CE | 12/16/05 | 0.60 | EVALUATE LAND DONATION ISSUE (0.6). |
| DANZ CE | 12/22/05 | 0.50 | REVIEW BURTON, MI NOTICE FOR FILING AND COMMUNICATION WITH C. COMERFORD (0.5). |
| DANZ CE | 12/23/05 | 0.50 | REVIEW OF BURTON, MICHIGAN MATERIALS IN RESPONSE TO REQUEST OF C. COMERFORD AND RELATED FOLLOW UP (0.5). |
| | | 9.50 | |
| Total Associate | | 9.50 | |
| TOTAL TIME | | 14.00 | |

05-44481-rdd Doc 3975-38 Filed 05/31/06 Entered 05/31/06 21:07:40 Exhibit D-28 Pg 8 of 10

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Bill Date: 01/31/06 Bill Number: 1092991

Delphi Corporation (DIP)
Assets Dispositions (Real Property)

| Disbursement | Date | Vendor/Employee/Dept. | Amount |
|-----------------------|----------|-----------------------------|--------|
| In-house Reproduction | 12/19/05 | Copy Center, D | 1.00 |
| | | TOTAL IN-HOUSE REPRODUCTION | \$1.00 |
| Telephone Expense | 12/29/05 | Telecommunications, D | 1.20 |
| Telephone Expense | 12/29/05 | Telecommunications, D | 0.14 |
| Telephone Expense | 12/29/05 | Telecommunications, D | 0.66 |
| | | TOTAL TELEPHONE EXPENSE | \$2.00 |
| | | TOTAL MATTER | \$3.00 |

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Bill Date: 02/28/06 Bill Number: 1108418

Delphi Corporation (DIP) Assets Dispositions (Real Property)

| NAME | DATE | HOURS | DESCRIPTION |
|---------------|----------|-------|---|
| WEXLER MP | 01/04/06 | 0.80 | REVIEW AND COMMENT ON NOTICE TO SELL BURTON MICHIGAN PROPERTY UNDER DE MINIMUS PROCEDURES (0.3); REVIEW SERVICE ISSUES (0.2) AND FACILITATE REVIEW OF ADVISORS (0.3). |
| WEXLER MP | 01/06/06 | 0.20 | REVIEW ISSUES RE APPROPRIATE NOTICE PARTIES ON DE MINIMUS SALES (0.2). |
| WEXLER MP | 01/09/06 | 0.20 | REVIEW AND COMMENT ON LANGUAGE REQUIRED FOR PUBLICATION NOTICE ON SALE OF EMISSION CREDITS (0.2). |
| WEXLER MP | 01/11/06 | 1.10 | REVIEW CORRESPONDENCE FROM COMMITTEE RE NOTICE OF SALE OF BURTON AND CONSIDER RESPONSE TO SAME (0.4); FOLLOW UP ON DETAILS OF SERVICE OF NOTICE TO COMMITTEE (0.2); DRAFT CORRESPONDENCE TO M. BROUDE RE SALE OF BURTON, MICHIGAN PROPERTY AND REVIEW RESPONSE THERETO (0.3); FOLLOW UP ON STATUS OF DISCUSSIONS OF SALE DETAILS BETWEEN FTI AND MESIROW (0.2). |
| WEXLER MP | 01/12/06 | 0.40 | REVIEW STRATEGY FOR DEALING WITH INTEREST IN BURTON PROPERTY (0.2) AND REVIEW CORRESPONDENCE FROM JLL AND CLIENT RE SAME (0.2). |
| WEXLER MP | 01/13/06 | 0.20 | FOLLOW UP ON COMMITTEE RESPONSE TO SALE OF BURTON AND CORRESPONDENCE WITH M. BROUDE IN CONNECTION THEREWITH (0.2). |
| WEXLER MP | 01/17/06 | 0.20 | REVIEW CORRESPONDENCE FROM COMMITTEE COUNSEL RE APPROVAL OF BURTON MICHIGAN SALE AND FOLLOW UP CORRESPONDENCE WITH CLIENT RE SAME (0.2). |
| WEXLER MP | 01/20/06 | 0.60 | REVIEW ISSUES RE TRANSFER OF NEW BRUNSWICK, NEW JERSEY FACILITY AND PROCEDURES TO BE FOLLOWED (0.6). |
| WEXLER MP | 01/24/06 | 0.10 | REVIEW AND COMMENT ON BOARD AND COMMITTEE PRESENTATIONS ON SALE OF BURTON PROPERTY (0.1) |
| WEXLER MP | 01/30/06 | 0.60 | CORRESPONDENCE WITH C. HITCHCOCK RE PROPERTY DONATIONS (0.2) AND FOLLOW UP ON ISSUES TO BE RESOLVED IN CONNECTION THEREWITH (0.4). |
| | | 4.40 | |
| Total Partner | | 4.40 | |
| | | | |

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| DANZ CE | 01/06/06 | 0.90 | COMMUNICATION WITH C. COMERFORD RE OUTSTANDING BURTON ISSUES AND OTHER RELATED ISSUES (0.6), ATTENTION TO SERVICE ISSUES (0.3). |
|-----------------|----------|-------|---|
| DANZ CE | 01/09/06 | 0.50 | TELECONFERENCE RE LANGUAGE FOR PUBLISHED NOTICE RE SALE (0.5). |
| DANZ CE | 01/11/06 | 2.00 | ATTENTION TO THE SERVICE ISSUE AS TO BURTON, MI INCLUDING COMMUNICATIONS WITH E. GERSHBEIN, K, MARAFOTI RE LETTER CONTENTING PROPER SERVICE (0.6); COMMUNICATION WITH J. GUGLIELMO RE BURTON AND RELATED FOLLOWUP DISCUSSIONS WITH C. COMERFORD AND C. HITCHCOCK (1.4). |
| DANZ CE | 01/12/06 | 0.90 | EXTENSIVE COMMUNICATIONS WITH C. COMERFORD AND C. HITCHCOCK RE BURTON AND POTENTIALLY INTERESTED PARTY (0.9). |
| DANZ CE | 01/17/06 | 0.80 | ASSISTANCE WITH LANGUAGE RE DE MINIMIS ASSET SALES FOR PURCHASE AGREEMENTS (0.4); ATTENTION TO THE BURTON, MICHIGAN SALE (0.4). |
| DANZ CE | 01/20/06 | 0.50 | ATTENTION TO ENVIRONMENTAL ISSUES FOR NEW BRUNSWICK (0.5). |
| DANZ CE | 01/23/06 | 0.80 | PREPARED SUMMARY OF SALE FOR PRESENTATION TO THE COMMITTEE AND REVISED THE DOCUMENTS (0.8). |
| | • | 6.40 | |
| Total Associate | | 6.40 | |
| TOTAL TIME | | 10.80 | |

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